

**Amendments to the Drawings:**

The attached sheet of drawings includes changes to Fig. 4. This sheet, which includes Fig. 4, replaces the original sheet including Fig. 4.

## REMARKS

This paper is submitted in response to the Office Action dated June 2, 2006. A request for a one-month extension of time has been submitted concurrently herewith. Therefore, the period of response extends up to and includes October 2, 2006. Authorization for a Credit Card charge in the amount of \$120.00 for the requisite fee is hereby granted per the Electronic Fee Sheet attached. Reconsideration and allowance of all pending claims are respectfully requested.

In the subject Office Action, the Examiner objected to the drawings and the specification, and rejected a number of the claims based on 35 U.S.C. §§ 101 and 112 considerations.

Applicants respectfully traverse these objections rejections. However, Applicants have now amended claims 1 and 12 and the specification in deference to the suggestions of the Examiner. Applicants respectfully submit that no new subject matter is being added by the above amendments, as the amendments are fully supported in the specification, drawings and claims as originally filed.

As an initial matter, Applicants appreciate the Examiner acknowledging the novel and non-obvious claimed sequences of audio post processing algorithms. Now addressing the non-substantive objections and rejections of the Office Action in the order presented in that Action, Fig. 4 has been amended in deference to the Examiner. The amended line going to block 48 is included in a manner consistent with the text and the claims as originally filed.

Regarding the §112 rejections, a portion of the specification that discloses decoding a surround channel is described on page 5, lines 19-22. The purpose and result of this step is, in combination with the other specific sequences of audio post processing algorithms, to reduce the clipping, choppy and tinny audio distortions that plague prior art audio systems. Applicants consequently urge the Examiner to withdraw the §112 rejections of claims 1, 10, 17 and 28-29.

Regarding the use of the term "outputting" in claim 1, inclusion of this word was made at the appreciated prompting of the Examiner and is appropriate because it is

consistent with the original specification. For instance, in the text cited by the Examiner, Applicants note that the definition of “distributed” according to the *American Heritage® Dictionary* includes “to get out”. As such, Applicants contend that “outputting” may be claimed as such in a manner consistent with the original specification. Applicants consequently and respectfully request that the Examiner withdraw the rejection of independent claim 1.

Regarding independent claim 29, Applicants assert that the Markush group is proper because there is support for each member of the group. That other sequenced steps could be added to a particular Markush group does not make it non-enabling. Applicants respectfully request that the rejection of independent claim 29 be withdrawn.

Now turning to the 35 U.S.C. § 101 rejections, Applicants respectfully assert that the processes of claim 1 result in a physical transformation of an audio signal and produce that audio signal with superior sound quality. The Examiner will also note that “operable” has been removed from the claim in deference to the Examiner and to further the claims onto allowance. Similarly, the claimed sequences of claims 2, 3, 10, 11, 12, 15 and 29 result in a physical transformation of the audio signal and are limited to a practical application that produces a useful result in the form of reduced clipping, choppy and tinny audio distortions.

In summary, Applicants respectfully submit that all pending claims are novel and non-obvious over the prior art of record. If the Examiner has any questions regarding the foregoing, or wishes to discuss matters to quickly further this case onto allowance, Applicants strongly encourage the Examiner to contact the undersigned at (513) 241-2324.

If any other charges or credits are necessary to complete this communication,  
please apply them to Deposit Account 23-3000.

Respectfully submitted,

October 2, 2006

Date

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